

Exhibit 60

TO : PHONE NO. : 9001 7034 711211
 FROM : SANABEL ALKHEER Co.

DEC. 26, 1994 10:40AM P.1
 PHONE NO. : 6719979 112



الرقم :
 FAX : 25 DEC. 1994
 TO : Eng. Suliman Al - Ali - IIRO VA التاريخ :
 FM : DR. ABDURAHIM AL SAATI - JED

Al Salamu Alikum

I refer to our meeting in Jeddah 19th Dec. 1994,

As you have noticed a lot of money was spent on IIRO building against little income received.
 As investment I need to review both income and expenditure.
 Our documents requirement is listed hereinafter. Please send to our address in Jeddah.

Thanks and Alsalamu Alikum


DR. ABDULRAHIM AL SAATI

Copy to : DR. GAZI FLIMBAN, ESQ.
 : DR. YACoub MIRZA, ESQ.

س.ت. : ٠٣٠٠٨٤٣٣٠ : هاتف : ٦٧٢٦٤٠٤ / ٦٧١٩٩٧٩ / ٦٧١٥٥٨٠
 C.R.: 4030084330 Tel: 6726404/6719979/6716680

TO : PHONE NO. : 90017034/11211
FROM : SANABEL ALKHEER Co,

DEC. 26, 1994 10:40AM P 2
PHONE NO. : 6719979 112

SANABEL AL KHEER CO  **شركة سنابل الخير**

FOR TRADE & IND. INV. LTD.

Capital S.R. 10,000,000 رأس المال ١٠ مليون ريال سعودي

الموضوع :

الرقم :

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التاريخ :

**IIRO Building - 360 W.S. Virginia
PURCHASE, EXPENSES AND INCOME.**

- 1- PROPERTY DEED in the name of Sana-bell Inc.
Purchase contract and documents relating to the
Purchase Showing price, fees , taxes etc.
- 2- Supporting Documents for :
 - a) Expenses \$ 44 724.36 list dated 9th Sep 1993.
 - b) Expenses \$ 45 325.91 list dated 3rd Nov 1994.
 - c) Other Expenses paid directly.
 - d) Regular taxes and necessary costs that must be paid
directly.
 - e) Amounts appearing in the bank statements as
Received and Disbursed from 1st Oct. 1992 to Date.
 - f) Seperate list showing one - time capital expenditure
and other list showing running expenses.
- 3- List of tenants and rents, to be faxed; followed by
contracts copies showing details.
- 4- Copies of other contracts like periodical maintenancce,
cleaning, elevator, security if any, etc.
- 5- Copies of tax obligations and mode of settlement.
Water , Electricity etc.
- 6- Copies of insurance obligations and contracts showing
details.
- 7- Others, you wish to add.

س. ت. : ٤٣٠٠٨٤٣٣٠ هاتف : ٦٧٢٦٤٠٤ / ٦٧١٩٩٧٩ / ٦٧١٥٥٨٠

C.R.: 4030084330 TOLL: 6726404/6719979/6715580